

Fuel Importer Return

See instructions for further information.

This report is due

| | | | |
|---------------------------------------|----------------------------------|----------------------|------------------------------|
| ▶ 1. Company Name and Mailing Address | ▶ 2. Account Number (FEIN or TR) | ▶ 2A. License Number | ▶ 3. Report Period (MM/YYYY) |
| | 4. Contact Person Name | | |
| | 5. Telephone Number | | 6. Fax Number |
| | 7. E-Mail Address | | |

PART 1: TAX COMPUTATION

| Schedule | 1. Gasoline | 2. Ethanol Blends (E70 - E99) | 3. Undyed Petroleum Diesel | 4. Undyed Biodiesel (B05 or higher) | 5. Aviation |
|--|-------------|----------------------------------|-------------------------------|--|-------------|
| 8. Taxable gallons from line 27. | | | | | |
| 9. Tax-paid purchases. | 1 | | | | |
| 10. Subtract lines 9 from line 8. | | | | | |
| 11. Collection Allowance. Multiply line 10 by 1.5% (.015). | | | | | |
| 12. Subtract line 11 from line 10. | | | | | |
| 13. Diversions TO Michigan. | 11A | | | | |
| 14. Add lines 12-13. | | | | | |
| TAX RATE | .19 | .12 | .15 | .12 | .03 |
| 15. Tax due. Multiply line 14 by tax rate. | \$ | \$ | \$ | \$ | \$ |
| 16. Add Columns 1 and 2 from line 15 and enter in 16a. Add columns 3 and 4 and enter in 16b. Carry aviation total from line 15 to 16c. | 16a. \$ | | 16b. \$ | | 16c. \$ |
| 17. Add tax due from all columns of line 16. | \$ | | | | |
| 18. Penalty. | \$ | | | | |
| 19. Interest. | \$ | | | | |
| 20. Total remittance. Add lines 17-19. | \$ | | | | |

CERTIFICATIONS

I certify under penalty of perjury that I have examined this return and to the best of my knowledge and belief, it is true and complete. **Importers of Gasoline/Ethanol Blends/Aviation Fuel:** I certify to the best of my knowledge and belief that any and all suppliers, wholesalers or retailers of gasoline or aviation fuel to whom gasoline or aviation fuel, as defined by statute, was sold by this importer during the period covered by this report, have been paid or credited as follows:

- ☐ (A) To Suppliers/Wholesalers - 1.5% of the tax charged as allowed by statute to licensed suppliers of gasoline or aviation fuel.
- ☐ (B) To Retailers - 1/3 of the 1.5% allowed by statute to licensed suppliers of gasoline or aviation fuel.
- ☐ (C) No credits or payments have been extended during this report period as no sales of gasoline or aviation fuel have been made to any supplier/wholesaler or retailer.

☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss with my preparer.

| | | | | |
|----------------------|--------------|------------------|-------|------|
| Authorized Signature | Printed Name | Telephone Number | Title | Date |
|----------------------|--------------|------------------|-------|------|

See instructions for further schedule information.

PART 2: REPORTABLE INFORMATION

| | Schedule | Gasoline | Ethanol Blends (E70 - E99) | Undyed Petroleum Diesel | Undyed Biodiesel (B05 or higher) | Dyed Diesel (petroleum/biodiesel) | Aviation |
|--|----------|----------|-------------------------------|----------------------------|-------------------------------------|--------------------------------------|----------|
| 21. Imports from outside the United States. | 2C | | | | | | |
| 22. Imports from bulk storage outside Michigan. | 3B | | | | | | |
| 23. Dyed diesel diverted TO Michigan. | 11A | | | | | | |

PART 3: TAXABLE DISBURSEMENTS

| | | | | | | | |
|--|----|--|--|--|--|--|--|
| 24. Michigan taxable gallons. | 5 | | | | | | |
| 25. Aviation fuel sold to authorized resellers. | 5C | | | | | | |
| 26. Dyed diesel fuel disbursed for taxable use. | 5F | | | | | | |
| 27. Taxable gallons. Add lines 24-26. | | | | | | | |

PART 4: DIRECT DELIVERIES OF IMPORTS

| | | | | | | | |
|---|-----|--|--|--|--|--|--|
| 28. Dyed diesel disbursements. | 6F | | | | | | |
| 29. Deliveries to U.S. Government. | 8 | | | | | | |
| 30. Deliveries to state and local governments. | 9 | | | | | | |
| 31. This line is intentionally left blank. | | | | | | | |
| 32. Deliveries to exempt institutions. | 10G | | | | | | |
| 33. Deliveries to fuel feedstock users. | 10M | | | | | | |
| 34. Non-taxable use. | | | | | | | |
| 35. Diversions FROM Michigan. | 11B | | | | | | |

| | | | |
|----------------------|--|------------------|---------------|
| Preparer's Signature | | Printed Name | |
| Preparer's Address | | Telephone Number | Preparer FEIN |

Mail refund requests or zero return to:
Michigan Department of Treasury
Motor Fuel Unit
P.O. Box 30474
Lansing, MI 48909-8209

Mail Remittance to:
Michigan Department of Treasury
P.O. Box 77401
Detroit, MI 48278

Send your payment with a Motor Fuel Tax Payment/Proposed Adjustments Coupon, form number 4020. Make check payable to "State of Michigan-Motor Fuel." Print your account number on your check. Questions? Call (517) 636-4600.

Instructions for Form 3992, *Fuel Importer Return*

All Michigan licensed Bonded, Occasional and Tank Wagon Operator Importers should file this return. The return is filed quarterly, and is due on the 20th day of the month, following the close of the report period.

Schedules: Applicable schedules must be completed in their entirety on a load-by-load basis. Check the appropriate box on Form 3748, *Schedule of Receipts*, or Form 3749, *Schedule of Disbursements*. A separate schedule must be submitted for each fuel type. The correct product codes must be used on all schedules. Blank schedules may be duplicated as needed.

Before completing page one of the Fuel Importer Return, finish all schedules and page two of the return. Report gross gallons on the return. The top of each column identifies the fuel to be reported in the column.

Product Codes: See attached list of product codes.

PART 1 – TAX COMPUTATION

Note: Tax is due upon removal, importation or other taxable event and must be included in the report for the period in which the transaction takes place. The tax is calculated on gross gallons.

For each column:

Line 8: Enter total gross taxable gallons for gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel from line 26, page 1 of the return.

Line 9: Enter gross gallons purchased outside of Michigan, with Michigan tax paid to supply source. (Schedule 1)

Line 10: Subtract line 9 from line 8 in each column.

Line 11: Collection Allowance: Multiply line 10 by 1.5% (0.015) for gasoline, ethanol blends, and aviation fuel only.

Line 12: Subtract Line 11 from 10 and enter total.

Line 13: Enter gross gallons for gasoline, ethanol blends, undyed diesel, undyed biodiesel and aviation fuel diverted **TO** Michigan. (Schedule 11A) Dyed diesel must be reported on Line 23, not line 13.

Line 14: Add lines 12 and 13 and enter total taxable gallons.

Line 15: Multiply line 14 by the tax rate for each fuel type.

Line 16: Total Tax Due. Add Columns 1 and 2 from Line 15 and enter in 16a. Add Columns 3 and 4 from Line 15 and enter in 16b. Carry aviation total (Column 5) from Line 15 to Line 16c.

Line 17: Tax Due. Add all columns of line 16.

Line 18: Enter penalty amount due if applicable.

Line 19: Enter the interest amount due if applicable.

Line 20: Total Remittance. Add lines 17, 18 and 19 and enter total remittance due for all tax types.

PART 2: REPORTABLE INFORMATION

This section is required. All gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel, and aviation fuel removed, acquired or imported must be reported.

NOTE: Gallons reported on schedules 2C and 3B must also be included in Part 3 or Part 4 of the return.

Line 21: Enter gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation

fuel imported from outside the United States where the Michigan excise tax was not paid to the supplier. (Schedule 2C)

Line 22: Enter total gallons of fuel imported from bulk storage in another state. (Schedule 3B)

Line 23: Enter gallons of dyed diesel diverted to Michigan. (Schedule 11A)

PART 3: DISBURSEMENTS

Line 24: Enter total Michigan taxable gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel sold or delivered into bulk storage. Do not include gallons reported on Lines 24-35. (Schedule 5)

Line 25: Enter total taxable gallons of aviation fuel sold to an Aviation Fuel Registrant for resale, with the Michigan tax collected. (Schedule 5C)

Line 26: Enter total gallons of dyed diesel fuel (petroleum/biodiesel) sold/used for taxable purpose. Enter the amount in both the Dyed Diesel/Biodiesel column and the Undyed Petroleum Diesel or Undyed Biodiesel column. (Schedule 5F)

Line 27: Michigan Taxable gallons. Add lines 24-26 and enter total Michigan taxable gallons for gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel. **Enter the amounts on Line 27 and Line 8, page 1.**

PART 4: DIRECT DELIVERIES OF IMPORTS

Line 28: Enter total gallons of dyed diesel fuel sold or removed for tax exempt purposes. (Schedule 6F)

Line 29: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel tax-free to the U.S. Government located in Michigan. (Schedule 8)

Line 30: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel and dyed diesel fuel sold tax-free to the State of Michigan, and/or its political subdivision, local governments and public schools. (Schedule 9)

Line 31: This line intentionally left blank.

Line 32: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel fuel sold tax-free to nonprofit, private, parochial, or denominational school, college or university to transport students in buses to authorized school functions. (Schedule 10G)

Line 33: Enter total gallons of gasoline and/or ethanol blends sold tax-free to Fuel Feedstock Users. (Schedule 10M)

Line 34: Enter total gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel and dyed diesel fuel used for your own nontaxable purpose. (Attach Form 680, *Claim for Refund of Motor Fuel Tax* if return is not filed electronically)

Line 35: Enter gross gallons of gasoline, ethanol blends, undyed petroleum diesel, undyed biodiesel, dyed diesel and aviation fuel diverted **FROM** Michigan. (Schedule 11B)

The Certification of Gasoline, Ethanol Blends or Aviation Fuel Allowances has been incorporated into the return. The appropriate boxes must be checked and by signing the return you are certifying that the remittance allowance was passed on when

making tax-collected sales. Computer generated schedules must be approved by Treasury prior to use.

Mail Remittance to:

Michigan Department of Treasury
P.O. Box 77401
Detroit, MI 48278

Mail refund request or zero return to:

Michigan Department of Treasury
Motor Fuel Unit
P.O. Box 30474
Lansing, MI 48909-8209

Michigan Fuel Product Codes

Gasoline

| | |
|---------------------------|-----|
| Natural Gasoline | 061 |
| Gasoline | 065 |
| Gasoline MTBE | 071 |
| Transmix | 100 |
| Blending Components | 122 |
| Napthas | 126 |
| Toluene | 199 |
| Raffinates | 223 |
| Liquid Natural Gas | 225 |

Ethanol and Ethanol Blends

Product Codes for Ethanol and Ethanol blends will now be reported according to the blend percentage. The prefix will be "E" plus the percentage. Example: A blend of 10% Ethanol and 90% Gasoline will be reported as E10. Ethanol (100%) will be reported as E00. E69 will be taxed as gasoline and E70 to E99 will be taxed at the 12 cents tax rate.

Undyed Diesel

| | |
|---------------------------------------|-----|
| Kerosene - undyed | 142 |
| Low Sulfur Kerosene - undyed | 145 |
| High Sulfur Kerosene - undyed | 147 |
| No. 1 Fuel Oil - undyed | 150 |
| Heating Oil | 152 |
| Diesel Fuel #4 - undyed | 154 |
| Diesel Fuel - undyed | 160 |
| Low Sulfur diesel # 1 - undyed | 161 |
| Low Sulfur diesel # 2 - undyed | 167 |
| Mineral Oils | 281 |
| # 1 High Sulfur Diesel - undyed | 282 |
| # 2 High Sulfur Diesel - undyed | 283 |

Undyed BioDiesel and BioDiesel Blends

Product Codes for biodiesel and biodiesel blends will now be reported according to the blend percentage. The prefix will be "B" plus the percentage. Example: A blend of 20% biodiesel and 80% Diesel will be reported as B20. Biodiesel

(B100) will be reported as B00. B04 will be taxed as diesel fuel and B05 to B00 will be taxed at the 12 cents tax rate.

Dyed Diesel

| | |
|--|-----|
| Kerosene - dye added | 072 |
| Low Sulfur Kerosene - dye added | 073 |
| High Sulfur Kerosene - dye added | 074 |
| Diesel Fuel #4 - dye added | 153 |
| High Sulfur Diesel - dye added | 226 |
| Low Sulfur Diesel - dye added | 227 |
| Diesel Fuel - dye added | 228 |
| No 1 Diesel - dye added | 231 |

Dyed Biodiesel and Dyed Biodiesel Blends

Product Codes for dyed biodiesel and dyed biodiesel blends will now be reported according to the blend percentage. The prefix will be "D" plus the percentage. Example: A blend of 20% dyed biodiesel and 80% dyed diesel will be reported as D20. Dyed biodiesel (100% Bio) will be reported as D00.

Aviation

| | |
|--------------------|-----|
| Aviation Gas | 125 |
| Jet Fuel | 130 |

Other

| | |
|-------------------------------------|-----|
| Ethane | 052 |
| Propane | 054 |
| Butane | 055 |
| Isobutane | 058 |
| Pentanes | 059 |
| Propylene | 075 |
| Xylene | 076 |
| Excluded Liquid (Mineral Oil) | 077 |
| Additive Miscellaneous | 090 |
| Waste Oil | 091 |
| Undefined products | 092 |
| MTBE | 093 |
| TAME | 121 |
| Residual Fuel Oil | 175 |
| Ethylene | 196 |
| Butylene | 198 |
| CNG | 224 |
| Methanol | 243 |
| Benzene | 248 |
| ETBE | 249 |
| Methane | 265 |
| Marine Diesel Oil | 279 |
| Soy Oil (unprocessed) | 285 |
| Organic Oils (food) | 960 |